
TITLE 872 INDIANA BOARD OF ACCOUNTANCY

Notice of Intent to Readopt
LSA Document #16-323

Readopts rules in anticipation of [IC 4-22-2.5-2](#), providing that an administrative rule adopted under [IC 4-22-2](#) expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Publisher.

OVERVIEW: Rules to be readopted without changes are as follows:

- [872 IAC 1-6-3](#) "Attest" defined
- [872 IAC 1-6-4](#) "Compilation" defined
- [872 IAC 1-6-5](#) "Firm location" defined
- [872 IAC 1-6-8](#) Responsibilities of administering entity

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to the Small Business Regulatory Coordinator for this rule (see [IC 4-22-2-28.1](#)):

Rae Harman
Board Director, Indiana Board of Accountancy
Indiana Professional Licensing Agency
Indiana Government Center South
402 West Washington Street, Room W072
Indianapolis, IN 46204
(317) 234-8817
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Statutory authority: [IC 25-2.1-2-15](#); [IC 25-2.1-5-8](#); [IC 25-2.1-5-9](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 4-4-35-8](#) is:

Robert Warner
Office of Small Business and Entrepreneurship
One North Capitol, Suite 600
Indianapolis, IN 46204
(317) 232-5679
ombudsman@osbe.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 4-4-35-8](#), specifically [IC 4-4-35-8\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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